



## ATTS NEWSLETTER

JAN - MAR 2003

120

### EDITOR'S COMMENTS

Well, what can I say, the computer ate my homework! Literally. I had prepared an auction and had e-mailed it to the owner for his approval, naturally I did not think it necessary to back it up on a disk. BIIGGG mistake! My whole system froze up. I was not able to use any part of it, much less my e-mail or Internet access. I shut it down completely (and lost all data, including the auction). I still can't access e-mail or the Internet at all. I was less than pleased, indeed, I nearly did my Lizzie Borden impression, and have warned HAL (my computer) that Lizzie is still out there and I will introduce them if he does not start behaving. HAL still insists on misbehaving and delayed this issue even further. I decided to go with what I have now. The auction will appear in a future issue (I hope).

On a more somber note, after the last issue of the *Newsletter* I received back Brian G. Kestner's copy marked "deceased." I extend our condolences to his family and friends.

Thanks to all of you who have sent me articles and information. Some of you have sent articles from other publications, if you do, please include the name and address of the publisher/editor so that I may contact them for permission to reprint the article. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

### MEMBERSHIP INFORMATION

As Carl reminds you elsewhere herein, dues are now due for those of you who have not paid.

Also, please keep us informed of your address. Tim L. White (L-392), apparently no longer of Rocky Face, GA, has gone missing. We have received back the last issue of the *Newsletter* we sent him. It was stamped "not deliverable as addressed unable to forward." If you do not let us know where you are, and the Post Office will not forward your mail, there is not much we can do to get your *Newsletter* to you. It is also a waste of club money to make and mail a copy that does not get delivered. As you know we operate on less than a shoe string, so we would prefer not to waste any money. Your help in these matters is appreciated.

# MR. GEORGE W. MAGEE, JR.

Merlin K. Malehorn (H-10)

In Newsletter 119, the Editor reported the death of Mr. George W. Magee, Jr. I was fortunate enough to be able to go up to the Philadelphia area and visit with him twice, at some length each time. One of the visits was in the home of him and his wife, Betty; the other was in the Beaumont Retirement Home to which they had moved later.

Mr. Magee was one of those men whose bearing and manner were such that you just automatically called him " Mr." I guess it would be said that he was "courtly."

He showed me the tax tokens and material he had collected during the very early years of tax tokens. He possessed quite a few of the earliest issues that you see in the catalog. In fact, some of the pictures of the earliest were taken by borrowing tokens from his collection. Among many other things, when tax tokens began to appear he wrote to state governments around the country to find out what they had in mind, sometimes receiving samples in response. He still had all the correspondence. I will not write more about that, because the Editor has the files of information I

had accumulated, and will undoubtedly print more of it from time to time.

Mr. Magee had also acquired quite a lot of boxes of tax tokens from various states. I bought some of them for my collection, but subsequently passed them on to another collector.

During our second visit, he took me up to the fourth floor of the retirement home. It was unfinished. He and some other residents who were interested in electric trains were assembling a layout for large trains. I think the existence of the train setup rekindled the enjoyment he had when he was the owner of the hobby shop.

He recognized that there was not room in the retirement home for a lot of surplus tax token material, although he had a storage area elsewhere on the premises, so he lately had divested himself of everything except his personal collection. I don't know what may have happened to it.

He was our first honorary member, H-1. I will miss him!

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## PRICES REALIZED

State Revenue Society auction #25 (closing about April 18, 2003):

Lot		Est.	Bid
215	OH 1934-?? sales tax (16) diff, 8 w/stubs, Columbians, Merricks and Reserves	2.50	3.00t
216	OH 1936 sales card SC2, used, punched, Neisner Bros., Inc. Massillon, Ohio	4.00	3.25*
217	OH 1936 sales tax R21 2ct w/stub, serial Number is missing	2.50	2.25
218	OH 1936-52 sales tax (13) incl C29d, SU5, C49 miscut (imprint at top), R14, R42, R41, R44, R46, R47, R49, R101, 2 Reserves I can't identify, (5) w/stub	10.00	3.25*
219	OH 1939 sales tax (2) C30 and C30 pair imperf. between no serial number, both mint, never hinged, VF w/stubs	4.00	3.50
220	OH 1939 sales tax C28A pair imperf. between, mint hinged [sic], VF	2.50	2.50*
221	OH 1941 sales tax unlisted like C30 2ct on orange safety paper black serial #, mint, never hinged, VF w/stub	3.00	2.50
* willing to go higher t -- tie bid			

# ANOTHER OHIO LOCAL PUNCHCARD

**Mike Florer (R-409) and John Ostendorf (R-518)**

(and New Finds Editor Merlin K. Malehorn H-10)

(M. Malehorn: Two members have reported the same Ohio local punchcard, so the dual sources are shown above.)



At the time Ohio started to collect sales taxes, one of the procedures used involved state-issued punchcards worth \$1.00. However, local merchants, who had to start collecting the tax as required by law, used locally prepared punchcards for which the specifications were provided by the state. There were 28 of them known to exist at the time (1973) the catalog went to press. The initial listing is discussed and illustrated in the catalog on page 214, and those known at the time are listed on pages 215-216.

The discussion on page 214 ends with the comment "There is no doubt that these cards were used by many vendors other than those that have been reported."

This estimate of the situation has proven to be correct. Since the catalog was published, about half a dozen new finds have been reported. (This includes a couple cases where a variety of the original listing has been reported.) They have been written up in the Newsletter and Catalog Supplement Sheets have been issued.

Mike and John have been looking for sales tax tokens on eBay, and found another Ohio local punchcard. The punchcard is pictured below, at 100%. It measures 103 x 65 mm. It is on buff cardboard which is about twice as thick as the other local issues and the state issues.

Note that the illustration on page 214 includes a tab at the left of the obverse; it is missing on this new find, as has been the case for the others. Since it's from Cincinnati, we'll probably number it as L15.5.

DATE ISSUED .....		2333255													
<b>ONE DOLLAR</b>															
NOT TRANSFERABLE															
\$1.00	MERCHANDISE PREPAID TAX CARD	\$1.00													
(Good only in store(s) operated by this Vendor)															
<b>THE KROGER GROCERY &amp; BAKING CO.</b> CINCINNATI, OHIO		License or Chain Store Permit <b>No. 3106712</b> Permit No. 19													
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.)															
(See regulations on back)															
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>2</td><td>3</td> </tr> </table>			1	1	1	1	1	1	1	1	1	1	1	2	3
1	1	1	1	1	1	1	1	1	1	1	2	3			
<p>The Vendor must, in the presence of the Consumer, indicate the amount of the taxable sale by punching the exact amount of every sale in every instance at the time the transaction is made.</p> <p>It is a violation of the Sales Tax Regulations for any Consumer to use this card, except on the sale to whom it was originally sold. This card must be surrendered by the Purchaser and retained by the Vendor when completely used.</p>															
 <p>STATE OF OHIO VENDOR'S 3 CENTS RECEIPT</p>	 <p>PREPAID SALES TAX STATE OF OHIO 3 CENTS CONSUMER'S RECEIPT</p>														

# INGWERSEN BOXES: A FOURTH BORDER!

John Ostendorf (R-518)

(with New Finds Editor Merlin K. Malehorn L-279, H-10)

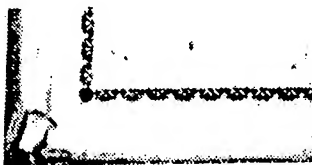
John has reported a new variety of designs on Missouri boxes! The details may apply to Ingwersen boxes from other states, also. The boxes closely resemble MO-04 and MO-05, and it takes a little study to sort out this different design.

Let's review the situation. In Newsletter 104 (January - March 1999, there was an article by Malehorn entitled "Borders on Ingwersen Boxes." Three types were reported. Here is an excerpt from the article.

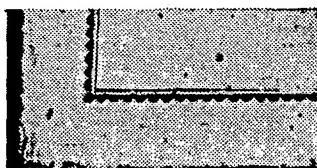
The first design, which I call "plain line," consists of a double line, the outer of which is much stronger than the inner. This is what it looks like:



The second design, which I call "florets," consists of a line of floral decorations. It looks like this:



The third design, which I call "scallops," has a thin inner straight line, and an outer line of quite small scallops.



In this new find, the border has two lines, similar to the "plain lines" border, but instead of the thin line and thick line, there are two thick lines. I'll call the border "thick lines." At the top of the next column are pictures of the new box tops, reduced to 75% to fit better on the page.

Compare them to the pictures of MO-04 and MO-05 on page 158 of the catalog. John points out that the lettering differs in several respects:

•In the second line, **500-1-MILL** and **500-5-MILL**, the numerals 1 and 5 (in the middle, not at the front end), are block instead of serified.



•In the third line, the G in INGWERSEN and MFG. is obviously different, and the C in CO. and INC. is slightly different.

•The fourth and fifth lines are bold print.

The 1 mill box has red print on buff cardboard. It had been previously opened and John found it now contained almost 300 opaque red S10s. The 5 mill box has green print on buff cardboard. It was unopened; John conjectures it might contain something other than S29 - opaque S22s?

And here is the final note, quoting John: "I would like to urge all members to look at their boxes., I have had this 5 mill box for awhile and didn't even notice that it wasn't MO-05 until I acquired the 1 mill box."

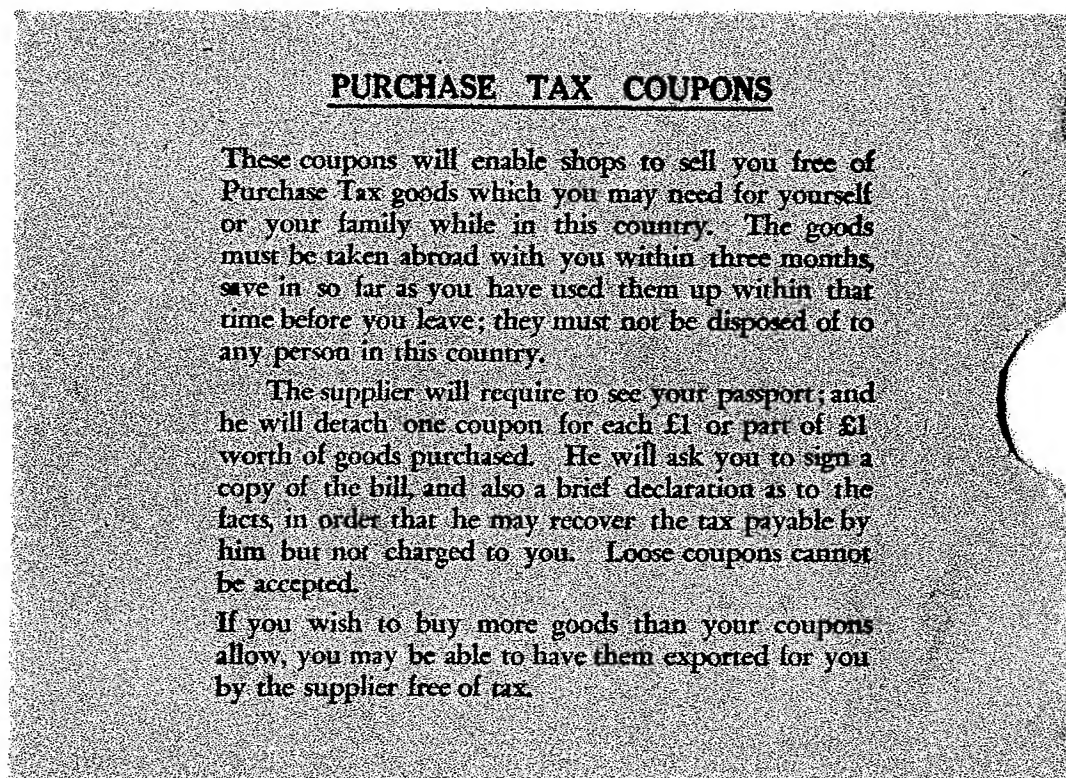
# AN ENVELOPE FOR BRITISH PURCHASE TAX RECEIPTS

Jim Calvert (R-533)

with New Finds Editor Merlin K. Malehorn (H-10)

From time to time, we run across British Purchase Tax Coupons. in various auctions and other sources. They were used in the 1950s and maybe later, to be put on or attached to purchases in British stores, to indicate that a purchase ("sales") tax did not have to be paid. They were to be used by visitors from other countries who wanted to make purchases. They were in sheets, to be presented to the store clerk or shop-keeper at the time of the purchase.

Jim has come across something that doesn't appear quite as often. It's an envelope in which the sheets of coupons could be kept. This would certainly be helpful, because there were only a few coupons on each sheet, so a visitor who wanted to make purchases would have to carry a lot of sheets. In addition, some of the rules are printed on the envelope. Here is a picture of the envelope, full-size. It's the right size to carry the sheets folded across the middle.



WIZARD OF ID / Brant Parker and Johnny Hart



# MORE ON AN OHIO DISPENSER

Frank Binder (R-506)

with New Finds Editor Merlin K. Malehorn (H-10)

In Newsletter 119, on page 2, there was a column about an Ohio dispenser. It included a sketch of the dispenser, based on the little information available at the time. Since then, Frank Binder has provided additional information. Quoting from his letter:

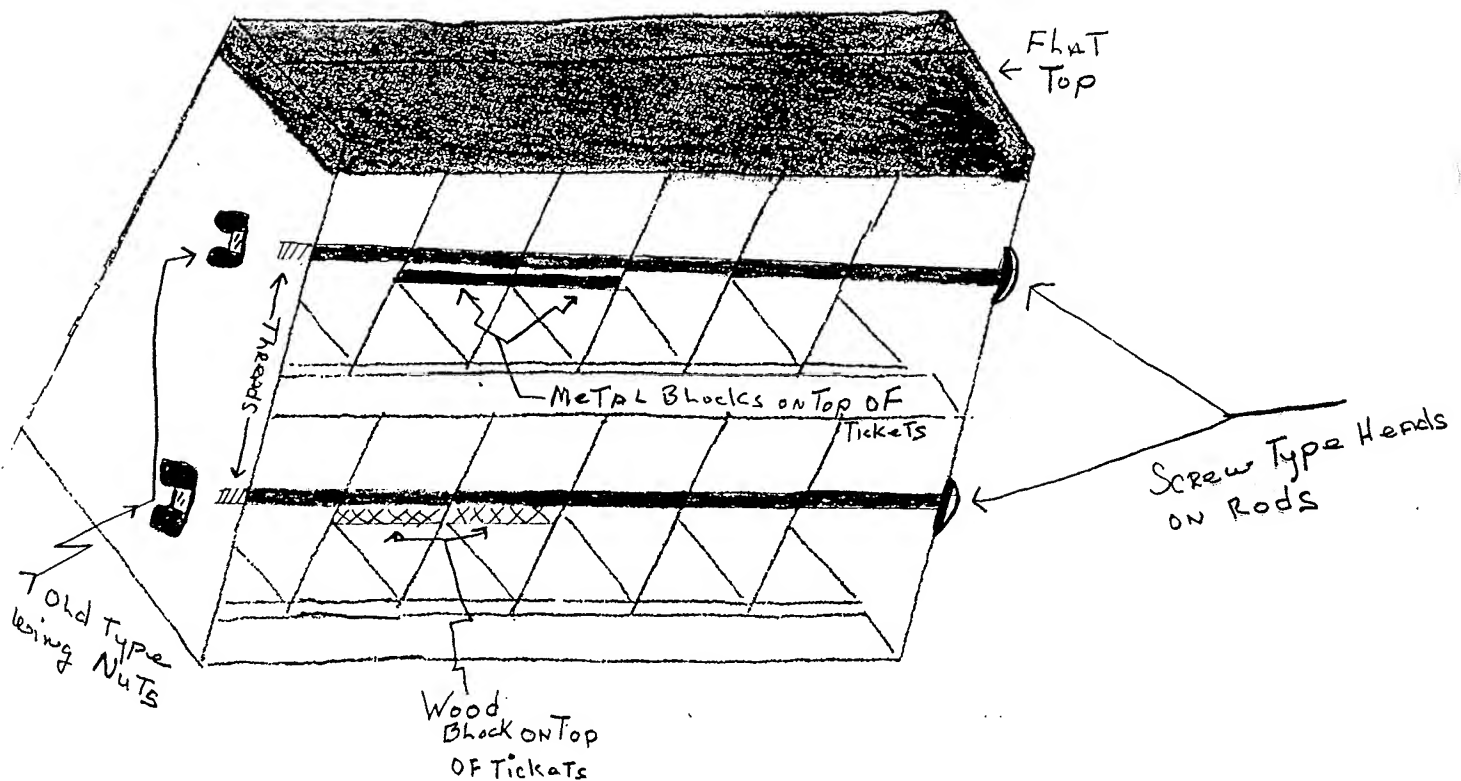
"About six or seven years ago I saw an item like this. I remember it because it was kind of odd looking. . . . I had time to look at it and study the building of it. . . .

"It was all metal and welded. It had a flat top and bottom. It was painted dark red. There

were no labels or markings. It had two threaded rods, one on the top row and one for the bottom row. Each had a hand-made screw head and an old style wing nut on the other end. The rods went through all the metal walls of the holder.

"There were some metal and wood pieces to put on the tickets to make tight as the rod was shoved through, to hold the tickets in place."

Below is the sketch from the article in Newsletter 119, with additional information.



### Check Your Mailing Label!

If there is an "03" or larger (or "L" or "H") on your mailing label that means that you are "paid up" for 2003. **If there is an "02" AND there is a red mark on your mailing label, then you are not paid up for 2003.** (This is as of 6 March, 2003.) You need to send Carl Cochrane your dues (\$8) in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr.; Asheville, NC 28803.

## ADVERTISEMENTS

COLLECTOR needs an Astoria (L3) City of Illinois 1/4c to complete my collection. Name your price. *Please help!* Dale L. Dye, 1027 E. Court St., Iowa City, IA 52240, ph. 1-319-351-3006 (R-541).

WANT list: Illinois: L1, 3, 4, 5, 6, 7 through 19, 38, 40, 42,43, 44, 45. Let's talk. Terry Capps, 165 N. Canal #1316, Chicago, IL 60606. House5352116@Yahoo.com.

WANTED: casino chips, especially from Atlantic City. Also, World's Fair or Expo coins and tokens. Call Pete: 516-933-7736, QUALPETE@AOL.COM.

WANTED -- merchant tokens with surname "Lipprand," "Lipprandt," or "Leipprandt." Jane Keel, 201 NE 22nd St., Guymon, OK 73942.

LOOKING for the Mississippi one mill MS-S1B (curved letters) and the Mississippi five mills MS-5A (squared letters) sales tax tokens. Thanks for any help! Steve Koczan, PO Box 23417, Santa Fe, NM 87502-3417 (crsako@att.net).

OVER 400 different STT duplicates to trade, many R5-R8. For my want list please send or email your want list. Email: [moxking@aol.com](mailto:moxking@aol.com), or write: Monte C. Dean, #3-11th Ave. S.W., Rochester, MN 55902

COLLECTOR needs the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.



FINANCIAL REPORT  
DECEMBER 1, 2002 - FEBRUARY 28, 2003

Balance 12/1/02	\$ 416.47	Income (1/1-1/31)	
		Dues & Donations	97.00
Expenses (12/1-12/31)		Balance 1/31/03	\$ 512.87
Postage, supplies	0.60		
Income (12/1-12/31)		Expenses (2/1-2/28)	
Dues	0.00	Postage & copying	1.20
Balance 12/31/02	\$ 415.87	Newsletter	154.32
		Income (2/1-2/28)	
Expenses (1/1-1/31)		Dues & Donations	273.00
Postage	0.00	Balance 2/28/03	\$ 630.35

The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. At this time there are still a few who need to send their dues in for 2003. From what I can tell, our finances should be in good shape to cover expenses for the rest of the year when these dues are received.

DONATIONS: Donations this year are \$55. Thanks to Richard Blaylock, Clarence Glenn, Pascal Brock, Britt Hall, Steven Koczan, Richard Lane, Ronald Lang, Donald Thannen, and Peter Volberg for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

**ORGANIZATIONAL REPORT**  
**December 1, 2002— February 28, 2003**

NEW MEMBERS: James Rock

REINSTATEMENTS:

DROPS: Jan Ting

MEMBERSHIP (February 28) 112

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**ATTS NEWSLETTER**

Official Quarterly Publication of

**The American Tax Token Society**

Marc J. Duvall, *Editor*, 1621 Bigelow Ave N  
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.

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## ATTS NEWSLETTER

APR - JUN 2003

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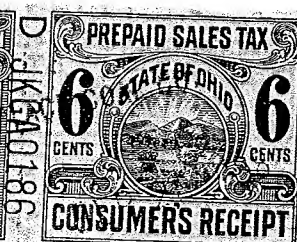
### AUCTION

Here is the auction I told you was coming. Please bid generously as ATTS gets at least part of the proceeds.

1. All bids are to be made to the editor by three weeks from the postmark on the Newsletter. The editor is not eligible to bid.
2. All lots will be sold to the highest bidder. In the event of a tie the earliest postmark wins.
3. In some cases there are more than one example of the item in the lot. In such a case all will be sold at the bid which sells all examples, i.e. if there are 3 examples, the third highest bidder will receive one at his bid, and bidders 1 and 2 will each receive an example at #3's bid. In a number of cases there are examples with consecutive serial numbers, different printing alignments, etc. If you are interested in such things please bid on them. For example you could bid "upto X consecutive serial numbers at Y each." You could then win a series of stamps and Y could be less than the price you would pay for a single example. The more flexible you are, the more likely you are to win something. Just be sure you are clear enough as you are responsible for your bids.
4. We reserve the right to reject any bid we believe was not made in good faith or is otherwise defective in the sole discretion of the editor.
5. ATTS and its agents are not responsible for your errors, so check your bids carefully.
6. The risk of loss is on the purchaser, so if you want insurance please say so when you bid. Purchasers will pay all postage and other costs. All lots must be paid for in full before they will be sent.
7. Claims for errors in description must be made within three days of receipt of lots, claims made later will be disallowed. In the event any dispute arises hereunder it shall be determined by the laws of the State of Washington, and venue shall be in Seattle, King County, Washington.
8. Bidding shall constitute full acceptance of these terms of sale.

*rec'd late Aug  
see reply date*

*How no  
correspondence  
until  
march 18, 2004*



Lot 42

Lot 34

Lot 128

Harvey Thamm has donated the post card in lot 2 to ATTS. Two other individuals have donated items as well. On the remaining items ATTS will receive 5% of the winning bid, so please bid generously.

Each lot contains one item and is an Ohio Sales Tax Stamp, unless otherwise stated. Numbers are Malehorn & Davenport. Condition is what you would expect, halves by definition are used. Only significant defects will be noted.

Abbreviations: cho -- consumer half only

vho -- vendor " "

Lot

- |    |  |        |   |
|----|--|--------|---|
| 1  | 2 plastic (MS) and 13 metal (IL, KS, MO, NM, OK, UT, WA)   |        |   |
|    | State Sales Tax Tokens, some duplication/sub-varieties, circulated                                 |        |   |
| 2  | postcard of Mr. & Mrs. Utah Tax Token (see story & illustration elsewhere herein for more details. |        |   |
| 3  | S-6A   | 1ct.   |   |
| 5  | S-6B   | "      |   |
| 7  | S-11   | 60ct.  |   |
| 9  | S-12   | \$1.50 |   |
| 11 | S-13   | \$3.00 | cho   |
| 13 | S-17   | 3ct.   |   |
| 15 | S-18B  | 9ct.   |   |
| 17 | S-21B  | 30ct.  | vho   |
| 19 | S-23   | 1ct.   | vho   |
| 21 | S-24b  | 6ct.   |   |
| 23 | S-27   | 3ct.   |   |
| 25 | "  | "      | vho   |
| 27 | S-34   | 2ct.   | cho   |
| 29 | S-40A  | 1ct.   |   |
| 31 | S-44A  | 6ct.   |   |
| 33 | S-45A  | 9ct.   |   |
| 35 | S-49   | 1ct.   |   |
| 37 | S-50   | 2ct.   | cho   |
| 39 | S-52   | 6ct.   | counterstamped "The Point Place Coal Co." in purple<br>"Sep. 28, 1938" in black (see illustration elsewhere herein) |
| 40 | S-52   | 6ct.   |   |
| 42 | S-55   | 15ct.  | counterstamped "Nov 20 1938" in purple (see illustration elsewhere herein)  |
| 43 | S-56   | 30ct.  |   |
| 45 | S-57   | 60ct.  |   |
| 47 | S-68   | 1ct.   |   |
| 49 | S-69A  | 2ct.   |   |
| 51 | S-71   | 1ct.   |   |
| 53 | S-72   | 1ct.   | only American Bank Note Company product   |
| 54 | S-73   | 1ct.   |   |
| 56 | S-80   | 30ct.  |   |
| 4  | S-6A   | 1ct.   | cho   |
| 6  | S-7  | 2ct.   |   |
| 8  | S-11   | 60ct.  | cho   |
| 10 | S-12   | \$1.50 | cho   |
| 12 | S-16B  | 2ct.   | vho   |
| 14 | S-17   | 3ct.   | vho   |
| 16 | S-19B  | 12ct.  |   |
| 18 | S-22   | 12ct.  | vho   |
| 20 | S-23   | 1ct.   | cho   |
| 22 | S-25   | 1ct.   |   |
| 24 | S-27   | 3ct.   | cho   |
| 26 | S-31   | 1ct.   |   |
| 28 | S-37   | 15ct.  | vho,<br>no name of printer  |
| 30 | S-42A  | 2ct.   |   |
| 32 | S-44A  | 6ct.   | cho   |
| 34 | S-47A  | 15ct.  |   |
| 36 | S-49   | 1ct.   | vho   |
| 38 | S-51   | 3ct.   |   |
| 41 | S-54   | 12ct.  |   |
| 44 | S-56   | 30ct.  | cho   |
| 46 | S-58   | \$1.50 |   |
| 48 | S-69   | 2ct.   | vho   |
| 50 | S-70   | 3ct.   |   |
| 52 | S-71   | 1ct.   | no serial no.   |
| 55 | S-75   | 3ct.   | cho   |
| 57 | S-80   | 30ct.  |   |

LOT			LOT		
58	either S-80 or S-104		59	S-85A	1ct.
60	S-85A	1ct. cho	61	S-85A	1ct. vho
62	S-85B	1ct.	63	S-85B	1ct. cho
64	S-85Ba	1ct. cho	65	S-85C	1ct.
66	S-85C	1ct. cho	67	S-85Cb (?)	
68	S-85D	1ct.	69	S-85D	1ct. vho
70	S-85D(orange serial no.?)	1ct.	71	S-85E	1ct.
72	S-85E	1ct. cho	73	S-85F	1ct.
74	S-86a	2ct.	75	S-86a	2ct. cho
76	S-86b	2ct.	77	S-86b	2ct. cho
78	S-87a	3ct.	79	S-87a	3ct. cho
80	S-97b	\$3.00	81	S-103	15ct.
82	S-103	15ct. cho	83	S-104	30ct. cho
84	S-105	60ct. cho	85	S-107	\$3.00 cho
86	S-108	\$15 cho	87	S-111	3ct. cho
88	S-121	2ct.	89	S-124	9ct. cho
90	S-124	9ct. vho	91	S-126Aa	1ct.
92	S-126Da	1ct.	93	S-126Fa(?)	1ct.
94	S-127A	1ct. 2 with same serial no.	96	S-127B	1ct., 3 with same serial no.
95	S-127A	1ct.	98	S-132C	2ct.
97	S-131	1ct.	100	S-147	3ct.
99	S-146	2ct.	102	S-148	6ct. cho
101	S-147	3ct. cho	104	S-153	60ct.
103	S-151	15ct.	106	S-157B	1ct.
105	S-156	\$3.00	108	S-157C	1ct. cho
107	S-157C	1ct.	110	S-159B	3ct. cho
109	S-158B	2ct.	112	S-162F	12ct. cho
111	S-159C	3ct.	114	S-169A	1ct.
113	S-153F	15ct. cho	116	S-193A	3ct. cho
115	S-191A	1ct.	118	S-193F	3ct. cho
117	S-193C	3ct. cho	120	S-203	15ct. cho
119	S-194F	6ct.	122	S-205	60ct. cho
121	S-204	30ct. cho	124	S-207	\$3.00 cho
123	S-206	\$1.50 cho	126	S-215	12ct. cho
125	S-210	2ct. cho	128	S-219	\$1.50 cho
127	S-217	30ct. cho			
128	S-221	\$15 cho "die break" (see illustration)			
129	S-221	\$15 cho	130	S-231	60ct. cho
131	S-232	\$1.50 cho	132	S-233	\$3.00 cho
133	S-238	6ct. cho	134	S-241	15ct. cho
135	S-244	\$1.50 cho	136	S-252	12ct. cho, holed
137	S-254	30ct. cho	138	S-255	60ct. cho
139	S-256	\$1.50cho	140	S-257	\$3.00 cho

## WHAT IS IT?

Harvey Thamm sent in the post card with the following note: "Picked up this Photo Post Card recently in Las Vegas antique shop. Thought it looked interesting. Don't know anything about it or Tuckers' Place or why Utah Tax Tokens. I'm completely in the dark on this. If you put it in the Newsletter maybe someone (yourself) knows the history of it. Keep the card or pass it to Utah tax token collector." I could find no record on Wecoma, OR, even in my 1939 Encyclopedia Britannica. My guess would be southeast Oregon (which is fairly close to Utah), and part of it is even in the Mountain Time Zone. The card looks to be 1930-40s vintage and is black & white. In the upper right corner it says "Christian T-119," which may not show up on the photocopy. Any thoughts?



CONFERENCE

ADDRESS

POST CARD

PLACE  
STAMP  
HERE

# OHIO: EVERYBODY GETS STAMPS

Frank Binder (R-506)

In the M&D catalog we see a lengthy listing of the Ohio sales tax punchcards and receipts. Over the past several years we've seen additional information about them. However, probably because it's pretty simple to figure out, we don't see much of them in their "used" form. Just to do something different, here's a simple illustration of how the Ohio consumers's sales tax receipts were actually used. As you can see, it's a bill for \$18.88 for coal delivered to Laurence Niswanger, in Sidney, Ohio, dated (under the stamps) December 14, 1943.

The Ohio state tax was 52¢. The tax stamps were 1¢, 9¢, 12¢, and 30¢. That adds to 52¢. What about the "war tax"? Don't know. Presumably when Niswanger pays the bill, he writes the check or hands over the money in the amount of \$18.88. That gives The Peoples Fuel and Supply Co. an extra .08, which then gets passed on to (who? how?).

**The Peoples Fuel Co.**  
The Only Coal Rescreening  
964 We Merchandise No. 7

Phone Main 1718 Sidney, Ohio

To Laurence Niswanger  
No. 119 Oak St

Weight	KIND	Price	Amount
Gross <u>9520</u>	<u>W.V.</u>		
Tare <u>5480</u>			
Net <u>4040</u>		<u>9.50</u>	<u>18.28</u>
<u>Tax</u>			<u>52</u>
<u>War Tax</u>			<u>08</u>
ON DELIVERY Carrying In			
Driver <u>Abe M.</u>		TOTAL	<u>18.88</u>
Sworn Weigher <u>M. H.</u>			

Our Terms on Coal are Strictly Cash to Everybody.  
This helps us to keep prices down.

The Hamilton Autographic Register Co., Columbus, O.

## WHAT IS IT? PART II

Steven Kawalec sent in the the two pages of photos of the "gas tax" item with the following note: "I came across this token at a local coin show. I don't remember seeing anything like it & thought you or a fellow member can shed some light. It measures 1 1/8" or 29mm & is made of cardboard or wood." The printing is red and it appears to be mounted in a 2x2 (which explains the extraneous letters). Please let us know if you have any light to shed on this.





THIS  
TAX ADDS  
HEAVILY TO  
YOUR GASOLINE  
COST



CLF



# ADVERTISEMENTS

LOOKING for all New Mexico tokens -- Sales Tax, Transportation, Mining, Powder, Merchant, and Trading Posts and Military Exchange. Bill Nash, 1160 Via Ixtapa, Corona, CA 92882.

COLLECTOR needs the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

## EDITOR'S COMMENTS

Thanks to those of you who contributed to ATTS, especially those who contributed to the auction. If it proves successful we may do it again, so please bid.

A matter has come to my attention that needs to be dealt with by the membership. Please review the letter from John Ostendorf and the accompanying e-mails from him, Robert Frye, and Monte Dean before you read the rest of my comments so that you will understand what I am responding to. If Mr. Frye or Mr. Dean think that Mr. Ostendorf has not correctly stated their opinions they are free to let me know and I will put their corrections in the Newsletter. As the examples of e-mails show that they have made these complaints in public, I am constrained to make a public response, as their comments are, to say the least, misleading and cannot go unanswered. This is especially so as there is evidence that a new member has been misled. I would rather not have to waste time with this.

A little history of ATTS is in order. From June 1979 until January 1983 there was no ATTS Newsletter, indeed the organization was inactive. At that time Tim Davenport revived the Newsletter and two years latter turned it over to Merlin Malehorn. Merlin turned it over to me six years ago as his health was failing. Between 1985 and 1997 Merlin "inherited" nearly all the offices of ATTS (Richard Johnson remained as President, as I understand it, because Merlin prevailed upon him that there should be at least two officers and the duties of the President are slight). Merlin tried repeatedly to have elections but no one would run. In 1993 he proposed amendments to eliminate the requirement for elections and also reduce the officers to President, Secretary-Treasurer, and Editor. The amendments passed and as of 1994 there are no formal elections in ATTS. Carl Cochrane succeeded Merlin as Secretary-Treasurer.

I did not get the job of editor because there was any prospect I would be any good at it, I got it because no one else was willing to do it. If you check my Salutory in issue #98 you will see that my offer to Merlin was that "if he could not find anyone else" I

John Ostendorf  
108 Myrtle Ave.  
Waxahachie, TX 75165  
(972) 937-6620 [johnoste@hpnc.com](mailto:johnoste@hpnc.com)

Mr. Merlin K. Malehorn  
6837 Murray Lane  
Annandale, VA 22003

Mr. Marc Duvall  
1621 Bigelow Ave. N.  
Seattle, WA 98109

June 21, 2003

Dear Merlin and Marc:

Please find in this letter several emails of correspondence between active members of the ATTS. There is growing frustration with the current state of the ATTS. I for one am well beyond frustrated.

In hopes of reviving the ATTS, I have called for elections on a number of occasions. About a year ago, several of us were in contact with Dick Johnson, who believes he is the current president of the ATTS. He was not opposed to new elections and really didn't seem to care one way or another. When I renewed my membership in February, I again called for new elections; but as always, that call for elections was ignored. I am not the only member of the ATTS to have called for elections. All of us have been ignored.

If this is how the ATTS treats its members, then I for one will not be a member much longer. I have contributed to the society in a number of ways, over the objections of other members who feel that contributing to the society in its current state simply promotes the status quo. I now agree with those members. I will not contribute to the ATTS in any way until elections are held and results posted. There are several of us are sitting on articles of new finds and could attract new members. We will not promote the ATTS in any way until elections are held and results are posted.

Please, for the sake of the society, answer the call. I prefer to work within the organization to make it a better society for all of us who love this aspect of numismatics.

Sincerely,

  
John Ostendorf  
R-518

**John and Michele Ostendorf**

---

To: salestaxtokens@yahoogroups.com  
Subject: RE: [salestaxtokens] NEWS LETTER

Hello everybody,

Thanks to Bob and Monte for the kind words and nominations. I humbly accept the nomination for the ATTS presidency not because I ever wanted the job, but because somebody needs to do the job. Whether elected or not, I can assure you that I will do everything in my power to see a new ATTS succeed. However, without elections, I will do nothing for the current ATTS. All I am asking from the ATTS is an election.

I second Monte's nomination for Bob Frye to be the new newsletter editor. Anyone unaware of Bob's contributions to this segment of numismatics need only look at his website at <http://www.bobscoins.com>. I am not sure what other positions there are within the ATTS as I don't know when the last time there was an election but if elected, I would appoint interim and hold immediate elections to fill those positions. Monte surely would have to fill an important position as his contributions to a new ATTS would be enormous.

Now comes the hard part. We need action. Tomorrow, I will send a copy of this letter and those with nominations to Merlin and the editor. Instead of requesting, I will demand, that the ATTS hold new elections. I ask each of you who care about the ATTS to also contact them. If we cannot have elections and results from those elections by the end of the year, I for one intend to terminate my membership.

Listed below are the addresses for Merlin and the editor. Please get involved!

John

John Ostendorf  
R-518

-----Original Message-----

From: mokking@aol.com [SMTP:mokking@aol.com]  
Sent: Thursday, June 19, 2003 6:57 AM  
To: salestaxtokens@yahoogroups.com  
Subject: Re: [salestaxtokens] NEWS LETTER

Hello All,

Marc Duvall  
Editor, ATTS Newsletter  
1621 Bigelow Ave. N.  
Seattle, WA 98109

I would second the nomination of John Ostendorf for the Presidential position. He alone of all of us has continued to try and keep the old ATTS going, and has contributed much to the cause when everyone else had given up. If the ATTS is revived, he should be the man at the helm.

Merlin Malehorn  
6837 Murray Lane  
Annandale, VA 22003

I nominate Bob Frye for the editor position, as I know he can do a great job, and I know his love for our hobby.

Monte

----- Yahoo! Groups Sponsor ----->

Ahh, the crackle of life from the old radio dial as the tax token message board springs back to life. I agree and wholeheartedly support one final attempt to clean out the ATTS and try to right the wrongs of the past several years. I will again make personal calls to those at the top as I did two years ago with the promise of elections. Please make comments or nominations so I may prepare a list of names and positions for the election. I await the replies, but first I nominate John Ostendorf for President as he has been simply unfailing in his pursuit of tax tokens and knowledge. He has contributed many new discoveries and shared much information without much in return, so here's one for John for President...

Bob Frye ATTS L-521 (life membership - my life or the life of the club I don't know)

-----Original Message-----

From: John and Michele Ostendorf [mailto:johnostehpnc.com]  
Sent: Wednesday, June 18, 2003 8:13 PM  
To: 'salestaxtokens@yahoogroups.com'  
Subject: RE: [salestaxtokens] NEWS LETTER

Hi everybody,

Welcome back Bob! Good to hear from you. It was also good to hear a few different opinions on the subject of the ATTS and the newsletter. As most of you know, I have been calling for a coup d'etat for several years. The ATTS is without leadership and without direction. What is worse is that calls for elections to attempt to change the status quo go unheeded.

I for one will not renew my membership in the ATTS unless we have elections in 2003. I also will no longer contribute to the ATTS in any way. The organization has been unresponsive to its membership, so I cannot in good conscience (spelling?) contribute to this organization any longer.

I stand ready to help a new organization or contribute to the revolt within the ATTS in any way I can.

John

"thought I was better than nothing." I thought it was abundantly clear to anyone that read even one of my Newsletters that if anyone volunteered to take my place as editor I would be out the door, over the hill, and far away before he or she could change his or her mind. In every issue I have asked for participation from the members. In issue #107 of the Newsletter I stated "...we do not really have elections as generally no one wants to run.... If some one out there desires to hold office please let us know and we can have an election." I do not know how I could have said that any clearer. Three months later, in #108, under the banner headline "ELECTION" I stated:

"The response to my invitation in the last Newsletter to run for office met with thundering silence. So I guess that means that Richard Johnson has been re-elected President, Carl Cochrane has been re-elected Secretary-Treasurer, and Marc Duvall has been re-elected editor. Don't say we did not give you a chance to change officers.

"Even if you do not want to serve as an officer if you want to help we can make use of your services."

Yet Mr. Ostendorf, Mr. Frye, and Mr. Dean claim to be upset that there have been no elections. As Mr. Dean was a member of ATTS before I was he should be aware of this history. They claim to have made calls for elections "on a number of occasions" to "those at the top." Presumably that is Richard, Carl, and me, as we are the only officers of ATTS. I do not know whether or not they have contacted the others (although I would be surprised and annoyed if they had and I had not been informed), but other than the 6/21/03 letter, I have heard from NO ONE that any member of ATTS wants an election. All three of you were members at the time and received Newsletter #107 (at least they were mailed out and not returned and you have never complained about not receiving them). My comments in #108 should have been a clue that I did not receive notice that any of you wanted an election. It should also have been obvious that I still wanted others to help. Even giving you more than the benefit of the doubt that you contacted someone else just before #108 came out (and a wait of three months after #107 hardly seems like an urgent call for elections on your part), when nothing appeared about an election in #109 (or any later issue) that should have tipped you off that your message was not getting through to me.

Any reasonable person would have contacted me directly. Even if you did not decide that you wanted elections until some time later you still claim to have waited years before contacting me. When you do not contact me, don't give me any crap about my ignoring you. I take offense at your comments not least because you went out of your way to give it, especially the nonsense about "coup d'etat," etc. That is not the action of a reasonable person who desires an election and is working in the best interests of ATTS. You have every right to ask for an election and complain about ATTS, but you have no right to sabotage it. That is the only reasonable interpretation that can be put on the statement in your letter that you will now actively join those members who are withholding articles from the Newsletter and encouraging others to do so. I see no way that will make the Newsletter or ATTS better.

You three also claim ATTS needs to be "revived." I do not know what that means as this is as "vived" as ATTS has ever been. There are more members of ATTS now than

when I took over from Merlin six years ago (look it up, it surprised me too). Some 85% of the members when I took over are still members. I do not know why the others left, but at least a third died (I will flatter myself so far as to say no one died merely to avoid having to read my efforts). An attrition rate of less than 10% in six years is far better than I had expected. All ATTS has ever done is put out a Newsletter. It does not appear that the members want more. I have tried to get members to hold meeting at local coin shows, but no one was interested. I have asked for suggestions as to other activities and received no reply. I have frequently said that ATTS can only be as good as the members want to make it. Mr. Ostendorf, in his e-mail, calls on the members to get involved. I deliberately waited to send out this issue to see what response he would get. So far no one has replied to me, either directly or indirectly. It appears he fails the leadership test he set for me.

Interestingly they claim Mr. Ostendorf is the only person doing anything to keep ATTS going. I must say that came as a surprise to me. While it is true that he has contributed the occasional article, many others have done far more (at the head of the list would be Merlin, not even counting his efforts when he was editor). They think Mr. Ostendorf deserves credit that he has not been given. As far as I know he has received all the credit he deserved for those articles. If he has done anything else no one has informed me, so it should come as no surprise that he has not received any credit. Now that I know he is involved in sabotaging ATTS I have given him (and his followers) credit for that. He also gets the credit for this issue being late.

It is hard to imagine a course of action less likely to get the result you claim to want than the one you three took. You have so little respect for your fellow members that you would punish them by sabotaging the Newsletter, you do not bother to ask the officer who has made it abundantly clear that he would welcome being replaced (me) to hold an election, then you threaten me if we do not have an immediate election, you make statements that are contrary to facts known to me, other statements that defy belief, and obviously made no effort to find out the facts. You put me in a position where if I call an election it appears that I am giving into your threats. Can you think of anything less likely to cause me to call an election? My first reaction was not to hold an election, but then I would be no better than you, putting my interests ahead of ATTS. So, if members (other than you three) want, an election can be had. I certainly have no objection to being replaced, indeed I would welcome it. However, you three need to explain to the members how sabotaging ATTS and disparaging it in public was a benefit to it and qualifies you to hold a position of trust in it. You also need to explain what your plans for ATTS are so members can decide whether they wish to follow you. Try to keep your comments short, I do not want to have to edit you.

You are right, members need to be involved. If people think there is a problem let me know. I can't even try to fix something if no one tells me it is broken. If the problem persists you should assume that your message has not gotten to the right person, rather than that it is being ignored. Even if I don't agree that a fix is needed, I will let you know that. Constructive criticism is always welcome, cheap shots will be met with return fire, especially if made in public. A little common sense and curtesy can solve most problems. Too bad you three did not figure that out.

FINANCIAL REPORT  
MARCH 1, 2003-MAY 31, 2003

Balance 3/1/03	\$ 630.35	Income (4/1-4/30) Dues & Donations	66.00
Expenses (3/1-3/31) Postage & copies	1.85	Balance 4/30/03	\$ 739.33
Income (3/1-3/31) Dues & Donations	51.00	Expenses (5/1-5/31) Postage & copies	1.34
Balance 3/31/03	\$ 679.50	Newsletter	000.00
Expenses (4/1-4/30) Postage	6.17	Income (5/1-5/31) Dues & Donations	32.00
		Balance 5/31/03	\$ 769.99

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Even with the increase in postal rate our finances are in good shape to cover expenses for the rest of the year. A lot of this is because of the persons that have made donations.

**DONATIONS:** Donations this year are \$131. Thanks to Les Albright, Terry Capps, Merlin Malehorn and Brian Smith for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

**ORGANIZATIONAL REPORT**  
**March 1, 2003— May 31, 2003**

**NEW MEMBERS:** Joe Adams, Nancy Magee, Dennis F. Morse

**REINSTATEMENTS:** Larry Warner

**DROPS:** Jim Calvert, Ken Cope, Ocie Ford, Brian G. Kestner, Stan Lovelady, Ted Mullies, Thomas Pike, Bob Schneider, Thomas Severn, Kenneth Stewart, John Sutor, Howard Wonderlich

**MEMBERSHIP (May 31)** 106

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**ATTS NEWSLETTER**

Official Quarterly Publication of  
**The American Tax Token Society**  
Marc J. Duvall, *Editor*, 1621 Bigelow Ave N  
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.

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# ATTS NEWSLETTER

July – Sept 2003

#122

## AN EDITORIAL INTRODUCTION

The first item that you will notice is that the newsletter is backdated. I will be sending out a number of newsletters in the coming three months to expedite the election and hopefully get us back on track with our newsletter timing by the end of the summer. I will be experimenting with some slight modifications and additions to the newsletter over the next few issues. Please feel free to drop me a note and let me know what you like and don't like. I would like to put a new face on the newsletter to make it a bit more distinctive. I hope you like what you see.

I would like to make a very short rebuttal to Marc Duvall's letter in issue #121, only to hopefully clarify some points. I was lost when Marc stated that we had misled at least one new member. I could not find any reference to that in any documentation that he published. So if anyone feels that he or she has been misled, please speak up and I for one will be glad to help clarify any confusion that may exist. In fact, there is one gentleman who is in the online group who stated that after "monitoring" the group online, he was convinced to join the ATTS! The complaints that were said in a public forum were generalizations about the condition of the organization and not a personal attack on anyone in particular.

I did send a full response to Marc on October 8, 2003, only two weeks after receiving the newsletter, just as he asked myself and Monte Dean to do, but I never heard a reply. Finally, while my opinions may not be as strongly worded as some of what John Ostendorf said, I do think it is a time for change, whatever reason it may be that provides the catalyst for change.

I hope to bring some new ideas and a fresh perspective to the society. We hope to introduce an electronic form of the newsletter to save postal and reproduction costs and eventually develop a presence on the Internet to help spread our message. So thank you again to Marc, Richard and Carl for six full years of service to the ATTS as we look to the future.

I believe a personal introduction is necessary at this time for those of you who do not know me. There are many of you that do know me and have worked with me for several years in many different capacities. I have even had the pleasure to meet a few of you personally. Although this is not at all the way I wanted to get into the position of editor for the ATTS, it seems that after some misunderstandings and other developments that I am now the interim editor for the American Tax Token Society. As you are all aware, we are underway for the first election of ATTS officers in quite some time. This newsletter will outline some of the information needed along with a timeline for the elections. It will also include a job description for each of the positions open for election.

I first joined the ATTS in late 1998 and later became a life member after “discovering” the true joys of collecting sales tax tokens. I am originally from Ohio and moved to Missouri when I turned 13. I am currently 35 years old and live in Olathe, Kansas. I have worked for the same engineering company since moving to the Kansas City area in 1989. I was a part-time coin dealer for three years and stopped two years ago after feeling some dissolution over the high prices and over-grading of coins. Not to mention the fact that too many people take coins too seriously, I wanted some fun and a way to truly enjoy the hobby, so naturally I turned to sales tax tokens.

I am active in my local club, The Johnson County Numismatic Society, in Johnson County, Kansas as the club librarian. I am also a committee member for the April 2005 ANA National Money Show in Kansas City, Missouri. I have been an ANA member since 1998 and am also a current member of the Society of Ration Token Collectors and the Token and Medal Society. I have given several talks on sales tax tokens to local schools and clubs. I have participated in exhibiting sales tax tokens on a regional level twice and have taken second place by public vote both times. I am preparing for an exhibit for the 2005 National Money Show that I hope will bring some national attention to our organization.

On a somber note we have to report the death of one of our members. James A. Holtel L-167 (1973) passed away three years ago as his daughter informed us last week via e-mail after Richard Johnson's mailing.

We have lost too many members over the last few years. I hope we can all take the time to share our hobby with just one person and help rejuvenate the membership with new and younger collectors. It's hard to believe, but the sales tax token was first issued 71 years ago! Help keep history alive! If we can each just bring in one new member, our organization will be stronger and will help to bring new perspectives and hopefully new research to solve some old mysteries.

Sincerely,

Robert W. Frye (Interim Editor) L-529





## LETTER FROM THE PRESIDENT

### *Changing Times*

*As I contemplated the coming elections I started to ask myself just how long I had been in office. The answer, after some diligent searching of old newsletters, seems to be very close to twenty years. That's way too long. Still some good things did happen. The several editors of the newsletter did a pretty decent job of keeping it on time and entertaining. Plus we did, eventually, get a really good catalog published.*

*In the near future we will have new leadership, which will bring a fresh look and some much needed enthusiasm to the group. There will be new challenges and opportunities as we enter the world of the Internet. Perhaps an updated catalog as our agreement with the current publisher expires. I wonder sometimes if they ever made their money back on the last one.*

*But far the most important thing is that you, the membership, need to become involved. I had no intention of staying in office for twenty years but no one else would step forward to take the job. If ATTS fails it will be because it's membership doesn't care. This ain't TV folks. Don't sit on the couch expecting the leadership to keep you entertained.*

*Richard Johnson F-38 President*



## LETTER FROM THE SECRETARY/TREASURER

A big "Thank You" to all the members of ATTS who have continued to support the society for the past few years. Without your support we would have died. I am excited seeing the interest that is now being generated in the society. This is good.

All members' membership has been extended one year. And yes, for those wonderful members that sent me some dues for this year, that means you are covered through 2005. If you will look on your mailing label you will see a date on the far right side, ie: '04, '05, '06, etc,. This is the year that your membership expires.

I also want to thank all of you who have sent donations to ATTS through the years. This has made it so that we have not had to raise our dues for many years even with the increased cost of postage and other supplies. This year if you want to make a donation to ATTS, that will be all right. I won't refuse it.

Money from life memberships has been put in a saving account. The idea being to use the interest each year. That hasn't been much lately. We are still in a good financial shape. We probably will have to take some out of saving this year though. There's nothing wrong with that either.

If there is any way that I can be of service to you, please contact me. I'll do my best to help you.

Carl Cochrane L-238 Secretary-Treasurer

## ELECTION INFORMATION

This election is open to any member in good standing. You do not need to be nominated; simply volunteer your services for a particular position on the board. All board positions are up for election. The only incumbent currently running to keep his post is Carl Cochrane for Secretary/Treasurer. Below, I will state all offices and their descriptions as outlined in the Constitution of the American Tax Token Society as adopted March 15, 1994. It has also been added that the elected officers shall retain their offices for a period of three (3) years, at which time another election will be held.

**President** – The President receives motions from board members and petitions or objections from the general membership, and processes them as described in Article VI (Governance section). With board concurrence, he or she appoints a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation.

**Secretary-Treasurer** – The Secretary-Treasurer receives membership applications; makes note of dues paid; records memberships and numbers; issues membership cards and /or certificates if such cards or certificates are being issued; notifies members of their dues delinquencies; and submits membership status reports for publication in the official publication. He or she receives all funds intended for the Society and makes a record of their source, date, amount and from whom received. He or she prepares a report for each issue of the official publication detailing financial activity since the last report. He or she reimburses the Editor for the cost incurred in the production and distribution of each issue of the official publication and other activities incident to the duties of the Editor.

**Editor** – The Editor prepares each issue of the official publication; solicits preparation of articles by member; selects materials from other sources and obtains permission for reprinted g as appropriate; determines the format and length of the publication; and distributes the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she selects reference, historical, technical, and other materials that are appropriate for publication as ATTS documents, obtains permission for reprinting as appropriate, publishes the compilations, and provides for their sale. He or she copyrights material in accordance with Article VIII (Official Publications section). He or she maintains files of source materials as an ATTS library, and provides bibliographies or library lists of material available for loan to members.

**At-Large Board Member 1** – No current description available. These positions are voting positions on issues presented to the board members. Each At-Large board member is charged with promoting the society in a positive light wherever and whenever possible. They may be asked to do special assignments or to provide assistance to other board members on organization related projects.

**At-Large Board Member 2** – No current description available. These positions are voting positions on issues presented to the board members. Each At-Large board member is charged with promoting the society in a positive light wherever and whenever possible. They may be asked to do special assignments or to provide assistance to other board members on organization related projects.

Nominations should be sent to Richard Johnson, Carl Cochrane or myself. (See the officer information shown above to the addresses and/or e-mail to submit your nomination. These nominations must be received no later than **MIDNIGHT, MARCH 26TH, 2004**. We just need the name, membership number and a brief description of what you have done for the hobby and how you plan to make your position count. (The political stuff) We will then print these into our newsletter #123 (backdated for Oct-Dec, 2003) that will be mailed April 2, 2004 along with the official ballots.

The ballots will be mailed to the ballot officials, to be postmarked no later than April 30, 2004. This gives four weeks to vote from the date of mailing. One ballot official who has volunteered is Max Schottler R-530. He will be assisted by at least one other official of his choosing. All officials will tally the votes, prepare a final report, sign the final report and forward the report along with the returned ballots to Carl Cochrane for permanent record keeping. Carl will then forward to me the information about the winning officials and another newsletter #124 (backdated for Jan-Mar 2004) announcing the final results will be issued on or about May 28th.

The interim board will issue one final newsletter during the transition phase. It will contain parting words and new words from the ATTS officers. Newsletter #125 (dated Apr-June, 2004) will be issued nearly on time in mid-June. The first new newsletter with articles and all the information we like to see and more will be issued in September, thus putting us on track with issue #126 July-Sept, 2004. This will give the club a full accounting of all the newsletters and reports without a break in continuity.

There is a chance that I will be able to put some information in the newsletters if anyone wishes to send me articles for publication at this time. If you wish to hold articles until the end of the elections, that is perfectly fine too. This is an ambitious schedule, but I feel it is needed for continuity.

## E-MAIL NEWSLETTER INFO



There have also been several requests for an electronic form of the newsletter to help defray some of the costs of postage and reproduction for the club. Also many members have requested this simply because they can get the newsletter faster and print it anytime they want a copy. All current board members feel this could be a way to increase membership and to keep from raising membership dues. There are not too many clubs left out there that can claim annual dues less than \$10.

I am now asking that anyone who wishes to have their newsletter sent via e-mail please send the editor your e-mail address. The effect will take place immediately, once we receive your e-mail address you will **NOT** receive another printed copy via standard mail. We will include a blank on the election ballot in the next newsletter for your e-mail address so that you may send it in with your ballot. We welcome any ideas you might have to improve the ATTS. Those who still wish to get their issue via regular mail, never fear, nothing will happen to the standard issue.

## ONLINE SALES TAX TOKEN INFO

As many of you have probably already read in Newsletter #121 there is an online group just for sales tax tokens. If anyone is interested in joining this group for additional exposure to current hot topics, questions and answers or just to read what others write please feel free to visit and sign up. To Join just send a blank e-mail to...

[salestaxtokens-subscribe@yahoogroups.com](mailto:salestaxtokens-subscribe@yahoogroups.com)

You will receive a reply from yahoo, this will include two ways you can join.

1) Sign up with the group on the web by clicking on the link. You will be subscribed to the e-mail list, and will have access to all the group's Web tools such as Message Archives, Polls, Files and Photos.

2) Reply to the e-mail to join the groups email listing. This will subscribe you to receive the e-mail postings only.

Also, you can also simply type the following address into your Internet browser and sign up for the group.

<http://groups.yahoo.com/group/salestaxtokens/>

Feel free to read the postings, chances are you know someone in the group already; there are currently 77 members.



## ADVERTISEMENTS

**WANTED:** Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

**STILL AVAILABLE:** *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.



## FINANCIAL REPORT

**JUNE 1, 2003-AUGUST 31, 2003**

Balance 6/1/03	\$ 769.99	Income (7/1-7/31)	
		Dues & Donations	8.00
Expenses (6/1-6/30)		Balance 7/31/03	\$ 616.03
Postage & copies	5.20		
Newsletter	156.02		
Income (6/1-6/30)		Expenses (8/1-8/31)	
Dues & Donations	00.00	Postage & copies	2.99
Balance 6/30/03	\$ 608.77	Income (8/1-8/31)	
		Dues & Donations	16.00
Expenses (7/1-7/31)		Balance 8/31/03	\$ 629.04
Postage & copies	0.74		

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape. We should have no problem meeting the expenses for the remainder of the year.

DONATIONS: Donations this year are \$131. Thanks to all for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation. ☺

## ORGANIZATIONAL REPORT

**June 1, 2003— August 31, 2003**

NEW MEMBERS: Raybon Gilbert, Bill Nash

REINSTATEMENTS: Jim Calvert, Howard Wonderlich

DROPS:

MEMBERSHIP: (August 31) **110**

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# ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The societies officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitter or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are currently \$8.00 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 for addresses in Canada) for life membership. The membership calendar year begins in January.

## OFFICERS

### **President/Awards**

Richard Johnson F-38  
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### **Secretary/Treasurer**

Carl L. Cochrane L-238  
12 Pheasant Dr.  
Asheville, NC 28803  
[clcochrane@prodigy.net](mailto:clcochrane@prodigy.net)

## BOARD MEMBERS

### **At-Large Position #1**

OPEN

### **At-Large Position #2**

OPEN

Usually in the June newsletter a full listing of all ATTS members is published. However in the interests of security I am not sure that is such a good idea to do this any longer. In today's world there are many elements beyond our control and at this point in time I take the risk to say that it is probably not in our best interest to continue this practice. Your personal information will remain within the club and will not be released to anyone outside of the club without proper consent. No member information will be printed in the newsletter without that members written permission. Please give me your feedback on this matter.



# ATTS NEWSLETTER

Special Election Edition

#123

Oct – Dec 2003

Merlin's wife notified our President, Richard Johnson, March 8, via telephone that Merlin had passed away on February 21, 2004. I have taken the liberty of printing an obituary to share with everyone. I think we should all take a moment to think of all the contributions that Merlin gave to this great hobby of ours. Unfortunately, men like Merlin K Malehorn and George Magee, Jr. only come along once in a great while, and we were blessed to have them both with us for many years. Now, unfortunately, we have lost both within just a short time period of time.

Merlin joined the ATTS in 1971 and is member L-279 and honorary member H-10, his contributions to this club are well beyond any that can be measured. Without his efforts, I am sure this would not be the same organization. Even though I never corresponded with, nor met Merlin I can feel his presence in almost everything that revolves around the ATTS. His wisdom on this subject can never be replaced. We will miss your influence and energy, Merlin.

## **MERLIN K. MALEHORN (AGE 77)**

Merlin was born in New Orleans, Louisiana Mar. 28, 1926 and departed on Feb. 21, 2004 in Annandale, VA. He is survived by his wife of 46 years Alyce; a daughter Cheryl L. Flurer and her husband Rick; a son Michael K. Malehorn; a brother Harold A. Malehorn; grandfather of Jimmy K. and Andy A. Flurer. Friends may call at FAIRFAX MEMORIAL FUNERAL HOME, 9902 Braddock Rd., Fairfax, VA on Tuesday, February 24, 2004 from 5 to 8 p.m. A funeral service will be held at the United Baptist Church, 7100 Columbia Pike, Annandale, VA on Wednesday, February 25, 2004 at 10:30 a.m. Interment Fairfax Memorial Park.

Portions of this appeared in The Washington Post from 2/22/2004 - 2/23/2004.

There is an online guestbook that you can sign to leave messages for Merlin's family if you wish. Share your thoughts and remembrances. Thanks to an anonymous donation, this guest book will remain online until March 23, 2005.

<http://www.legacy.com/washingtonpost/Guestbook.asp?Page=Guestbook&PersonID=1954563>

Memorial contributions may be made to:

## **The Multiple Myeloma Research Foundation**

[www.info@themmrf.org](mailto:www.info@themmrf.org)

51 Locust Ave. Suite 201  
New Canaan, CT 06840

**This page echo's just a few words about Merlin from fellow ATTS members**

*I regret never having met Merlin Malehorn in the flesh, but I know he was a nice person: very hard working and very dedicated. Once he got his mind set on a project, he never faltered. There is absolutely no doubt that the "US Sales Tax Tokens" catalog wouldn't have happened without Merlin Malehorn -- and between that and the fine work he did editing "ATTS Newsletter," who knows if ATTS would still exist today... I certainly wouldn't want to bet on it...*

*Merlin saw the need for a standard catalog that was in print and available, and he felt that we had a chance to put together a good book building upon the research work that had been done before by a host of others, starting with George Magee and Emil DiBella and David Stolaroff on moving on down the line through Jerry Schimmel and Mike Pfefferkorn and everybody who ever wrote anything for "ATTS Newsletter." I think we can all be pleased he had that particular vision...*

*Once Merlin had the idea of doing that catalog, he never let up -- chasing varieties and taking things through hundreds of hundreds of pages of painstaking versions and re-writes with an early, pre-personal computer, word processor. I banged out the basic histories on an old IBM Selectric typewriter (and came up with the basic concept of the numbering system -- blame me!) and Merlin took care of the hard stuff, identifying varieties and integrating them into a constantly changing and expanding catalog listing and shepherding the project through to completion. It was his book, really, and all sales tax token collectors from now until forever will owe him a debt of gratitude. I'm honored to have worked with Merlin and proud to have my name associated with his in some small way. **Tim Davenport R-232, H-9***

*I was saddened to hear of Merlin's passing. We corresponded a few times in recent years and it was my privilege to know him. Merlin was always kind to me, answered my dumb questions, and inspired me. The first article I wrote would have been my last but for Merlin's kindness and encouragement.*

*Merlin's contributions to the ATTS and numismatics were many. His book is the standard in sales tax token collecting. I can only imagine the effort that he and Tim Davenport put into it. Through his book and his works, Merlin touched many of us in a positive and uplifting way. He will be missed. **John Ostendorf R-518***

*Sorry to hear about Merlin, I never met him but feel as if he was a friend from his many contributions to the newsletter over the years. **Ralph Harnishfeger R-464***

*I am very sorry to hear of the death of Merlin, I never met him but we corresponded regularly for over a decade. Merlin was an asset to our club. The last few years I wrote only letters or cards, which required no answer, as I knew he weakened. Merlin many times referred buyers or sellers to me. And later after postal costs prevented me from sending out a monthly list, to my website. I was fortunate to be offered the bulk of Merlin's tokens after he became ill. We both felt it important to make them available to as wide an audience as possible. **Tom Holifield L-327***

*I was sorry to hear of Merlin's passing. We occasionally wrote and even talked by phone one time. He was a wealth of knowledge and if he did not have an answer to a question he would direct me to someone who specialized in that area. He will be sorely missed.*

**Jim Calvert R-222**

## EDITORIAL COMMENTS

After learning of Merlin's passing, I can't stress enough how important it is to get new members started in this great hobby of ours. After discovering my first tax token only a few years ago, I have made it my purpose to acquire one of the finest and most complete collections of tax tokens possible. Of course, reality can sometimes be a bit different as many pieces are simply too scarce to readily acquire. I would be happy to just see every piece listed during my lifetime. I started collecting coins many years ago, but there was something missing ... the excitement and the thrill of discovery. This is one of the few areas of collecting that virtually anyone can make a significant find without having to be "well-known" in the field.

I found myself mildly intrigued when I purchased my first tax token at an antique mall in Missouri just a few years ago. Of course I paid about 1000% more for the token than I have since found it to be worth, but the knowledge and excitement it has brought me will never make me think that token is anything less than gold. I made it my mission to find as much information about tax tokens as possible. I thought I could even write a book about them someday. At the time, I foolishly assumed that there were no books in existence. It was my hope that my "discovery" was to be a great news event about a lost section of our country's history. The great lesson here is of course that if you found one, and then there are probably others, and just because you never saw it before does not automatically make it rare and valuable.

It was only a short time later that I bought my PCGS Coin Grading and Counterfeit Detection book. In the back of the book it listed several different specialty clubs membership information. It was there in the print near the back of the book that I discovered what I had been looking for all along, the American Tax Token Society.

Little did I know what would happen next in my life. I pursued tax tokens with ferocity and drive that I have never felt before. I have taken the time to absorb any and all information that I could find. I have done research on the World Wide Web, at local libraries, and within any books that I could find. My attendance at auctions, antique stores, mail bid sales, and numerous internet auction sites has helped me to grow a collection of tax tokens that nearly anyone would be proud to own. What I have learned will be shared on these pages, just as I have shared with local clubs and schools. My search for information never ends, and my desire to do more only grows with each new morsel of history that I uncover.

I have a strong interest in doing a re-evaluation of the rarity scales and producing a price guide to STT's. The value guide is tough, but since it is just a guideline, it does not have to be perfect, since locality, venue, and presence of active bidders will ultimately determine the value of any coin or token. I have actually already compiled a value guide but have not committed it to print as yet. I have been tracking Internet and mail bid tax token sales for the last five years, so I have fairly accurate data from that source.

The toughest task in my opinion is the review and revision of the rarity scales. This will not be an easy job, and I want to solicit the help of other club members. I live in Kansas and as luck would have it I am exposed to Missouri and Kansas tokens almost exclusively. I need to have the help of other members to submit any information about groups of tokens that they have had opportunity to study, have seen for sale, or have

knowledge of, so that we may gain a better overall understanding of rarities, rather than only a simplistic understanding of what is in our own locality. I want to heartily thank all members in advance in hopes that your submissions for this project will greatly enhance our understanding of the populations of many pieces.

I had the pleasure of talking to the new owner of a Missouri, zinc, pattern token that was discovered a few years ago. The new owner of the pattern token has been a sales tax token collector for many years but never knew the club existed. I would like to see the hobby grow, and I think we can accomplish this with the development of the World Wide Web and some press releases. I have met literally hundreds of sales tax collectors that never knew that a club existed.

There are still many patterns and tokens that are missing or otherwise unaccounted for. The only way to find them and keep others from disappearing is to increase awareness. It is with these matters on our minds that I hope the At-Large board members will assist in cataloging information for a supplement and update to the entire original catalog. Also, I would like to see tasks such as publicist, membership maintenance, membership expansion, Internet coordinator, and overall cheerleader undertaken.

There are lots of things to do, and I am sure everyone out there can think of things they would like to see too. Please drop me a note. Who knows where we will be twenty years from now. There is a lot to do, and if our board size nearly doubles, we should see some immediate benefits. See more about this in the election section. I will make it my focus to share those benefits with you so that everyone knows what is going on and how they can help. We will all have to participate to make it a success. With active and task-focused board members, much can happen. I am hoping to see the start some regional meetings of members too.

Let's face it. This hobby is inexpensive and there are many varieties to collect. This is very much a stand-alone hobby that can consume an entire lifetime. There is still much research to be done as we continue to learn more about the later issues of plastic tokens and try to establish criteria for varieties and sub-varieties. Coupled with the rarity scale, re-examination, and the value guide, there should be an expansion and clarification of token grading very similar to what Jerry Schimmel did with his SST book.

Anyone wishing to send articles for publication at this time is more than welcome. If you wish to hold articles until the elections are over, that is fine too. We welcome any ideas you might have to improve the ATTS.

One final item that needs to be addressed is an investigation of our Employee Identification Number. Is anyone in the group who is an accountant and/or thinks he or she might be able to help us search to determine if we have an FEIN number and answer the question whether or not we really need to have one? If we need to have one, we will need help filing for one. Any help or insight would be appreciated.

Sincerely,

Robert W. Frye (Interim Editor) L-529



## ATTS QUESTIONS & ANSWERS

I would like all members of the ATTS to take note of the Q & A section that follows. There have been several questions raised about recent events and I hope this page gives you those answers.

### **Q      How did we get an interim editor?**

**A**      Under Article VII Section 3 ... "The President, with the concurrence of the Board, may appoint members of ATTS to various assignments of limited or unlimited length."

Richard Johnson, who asked if I could recommend someone to be interim editor, contacted me. I was not aware of anyone else with the desire to be editor so I volunteered. I am not happy for the circumstances surrounding the appointment, most especially in light of the developments detailed in ATTS Newsletter #121. Thus, I was appointed temporary special editor for the election. My duty is to put out newsletters, which carry the banner "Special Election Edition." This position will cease to exist with the publication of the election results in Newsletter #124.

### **Q      How did the election process get started?**

**A**      Under Article VI Section 4 ... "A petition of any five or more members of ATTS in good standing requires the President to poll the board on any matter. A petition of ten or more members of ATTS in good standing requires the Board to poll the general Membership on the matter."

Carl Cochrane has on file at least 10 requests to hold an election. This satisfies the ATTS constitutional requirement for a call for elections.

### **Q      The ATTS constitution does not have provisions for At-Large Board members, so why are we voting for them?**

**A**      Under Article VII Section 1 ... "The Board may decide on a case basis that an election is appropriate for a position as an officer or for some other duty. If an election is called, the Board defines the procedures to be followed."

Thus the board has opted to have At-Large board positions voted in. The hope is that after the election, a change to the ATTS constitution will be ratified by the society to make these positions permanent, since we have an abundance of interest by members.

### **Q      How long will the new board serve the ATTS, and when will the next election be scheduled?**

**A**      Under Article VII Section 1 ... "If an election is called, the Board defines the procedures to be followed."

The length of term to be served will be continuous, but the intent is to make a change to the constitution. The desire is to set three-year terms and have the next election in January 2007.

## THE ELECTION PROCESS AND CANDIDATES

First, the Secretary/Treasurer will send a list of all eligible voters to the first ballot counter. Then the ballots will be mailed to Max Schottler (1999) R-530, in the addressed envelopes provided, to be **postmarked no later than April 30, 2004**. The ballots will then be handed off to James Bird (1998) R-444, who will then forward them to our Secretary/Treasurer Carl Cochrane for record keeping. Both Max and James will then each submit an independent final report to Carl, signed and dated with the vote counts.

Carl will then forward to me the election results, and they will be published in newsletter #124 (backdated for Jan-Mar 2004). These results will stand if not challenged within 30 days. This newsletter will be issued on or about May 28th. The new board will issue newsletter #125 (dated Apr-June, 2004) to be issued in late June, thus putting us back on track with our newsletters.

All board positions are up for election. Below is the list of open positions and their candidates. Each candidate has had an opportunity to state his or her position, history, and goals.

### **President – John Ostendorf (1997) R-518**

*My goals for the ATTS are simple:*

- 1. Regular, timely publication of the newsletter*
- 2. All members need to promote the ATTS in their state/local clubs*
- 3. Any member manning a table at a coin show should include some STTs at their table (how many shows have you gone to where you have found any STTs?)*
- 4. All members need to be encouraged to contribute - we currently have about 115 members, maybe 10 are active. As RJ put so well, this isn't TV. The newsletter is the backbone of the organization, yet only a handful of our membership contributes while the rest just watch. If only 6 to 8 members are paddling while 90 sit back and enjoy the ride, those 6 to 8 paddlers are going to get tired, burned out, and quit.*

*I don't want to step on the new editors toes, but I would like to see a letters to the editor page. This is a way that all members can contribute, even new members who may feel apprehensive about writing an article. In this forum, questions such as how to attribute, etc. can be printed and answered for everyone's benefit.*

*Currently, if you have a question, whom do you ask? Auctions are another possibility. Again, it goes back to having a regular, timely publication. I would also like to see an attribution service. I would be happy to serve in that capacity.*

*I have collected STTs since the mid-90s and have been a member of the ATTS since around 1997. I have submitted a number of articles to the newsletter and wrote one of the few research articles published in the last five years (on the Texas mavericks).*

*My only goal has been to have elections to hopefully put this organization into the hands of people who give a damn. It has never been about me getting elected to any position. I am very pleased that we are finally going to have elections; however, I am disappointed*



*that very few nominations have been forthcoming. Hopefully that is just a temporary situation and not the sign of a dead organization. Please nominate someone for every position and please vote!*

*Finally, I would like to thank Richard Johnson, Carl Cochran, and Marc Duvall for their efforts in keeping the organization going. I hope all of them will continue on as at least active members of this organization. Whether elected or not, I will work hard for the ATTS. Thank you for your consideration and I welcome any questions or comments.*

**Secretary-Treasurer – Carl Cochran (1977) R-219**

*I have been a member of ATTS since 1977. I am also a life member of ANA and SPMC and several state clubs. My main interest is in the historical side of collecting.*

*I am an engineering graduate and have also taught math in a community college. In 1997, when no one was willing to take on the job of Sec.-Tres., I volunteered to do it. Since then I have handled the funds in an honest and straightforward manner. I have been prompt in my dealing with any correspondence of ATTS. I would like to continue to serve the society in this office.*

*I have exhibited my sales tax exhibit at several state conventions in the southeast and at the ANA when it has been close enough to me to do so. I want to see ATTS grow and will do what is in my ability to help it grow.*

**Editor**

**– Marc Duvall (1989) L-426**

No information received prior to publication

**– Robert Frye (1998) L-521**

*I grew up in Ohio and Missouri and now live in Olathe, Kansas. I have worked for a local engineering company for 15 years. I completed my Bachelors Degree in Business Administration from William Jewell College in Liberty, Missouri three years ago. I enjoy collecting Indian Head Cent Snow Varieties and two-cent pieces. I also enjoy spending time fishing, both recreationally and in tournaments in Missouri, Kansas and Minnesota. I serve as the club librarian for my local coin club. I have exhibited sales tax token displays at regional coin shows and am currently in the planning stages for a sales tax token display at the April 2005 ANA National Money Show in Kansas City. I also enjoy trading sales tax tokens and meeting other ATTS members in person and on the Internet.*

*My goals for the ATTS are simple...*

- *My first goal will be to issue a high quality newsletter on time and with pertinent content. Along with this I would see that an electronic edition of the newsletter is put into place to help save costs of postage and reproduction.*

- *Second, we need to increase our membership; I would like to see the membership over 200 by the next election. For this to happen the development of the Internet and the pursuit of nationally published articles on sales tax tokens is a must.*
- *Third, increase awareness and participation within our own organization. This includes keeping long-time members interested and keeping the less experienced members from falling behind. To do this we need to answer members questions no matter how basic they may be. We all started out with very limited knowledge and we did not get to this point without someone else's help.*
- *Fourth, I would like to see regional meetings of ATTS members and perhaps an annual meeting where ideas could be shared in person and face-to-face friendships established.*
- *Fifth, I would like to see the issue of membership cards (I think I can help with that), the re-establishment of a president's award for those members who exhibit or show an exemplary display of educational outreach and promotion of the club.*
- *Finally, I would like to see the newsletter move into regular feature columns and more interactive membership participation items, such as membership questions and answers, annual auctions, stronger advertising by members and the establishment of paid advertising to raise revenue, perhaps even some contests and other items to keep membership active.*

*The aforementioned goals are lofty to be sure, but I think with the right focus and the motivation of an active board we can achieve most if not all of these goals in the coming few years. I am very excited at the prospect of being able to show the society just what I can do.*

### **At-Large Board Member (2 positions)**

#### **– Tim Davenport (1977) R-232/H-9**

*Tim Davenport is from Corvallis, Oregon and runs a shoe store together with his wife. Tim joined ATTS in 1977 at the ripe old age of 16 and soon thereafter served as Editor of "ATTS Newsletter," a publication for which he has written a number of articles over the years. Tim co-authored "United States Sales Tax Tokens and Stamps: A History and Catalog" (1993) with Merlin K. Malehorn, a big orange book that still needs a supplemental rarity and price guide.*

*Tim no longer collects tax tokens but enjoys reading about them and he has been making noise about writing a long piece on the Townsend Plan and its related collectibles for ATTS. Tim collects punk rock records and books on early 20th Century history. He has just launched a new organization patterned after ATTS for collectors of the bibliographic equivalent of tax tokens -- the "Little Blue Books" produced by Haldeman-Julius Publications. He currently serves as Editor of "Big Blue Newsletter," the quarterly journal of the Haldeman-Julius Collectors Club.*

**– Britt Hall (2001) R-555**

*I'm Britt Hall; I have most recently been active on the Yahoo board and hope everyone can join us there. I first became interested in Tax Tokens thirty years ago when as a youngster I came across my first one during one of my regular coin hunts at a local flea market. I quickly learned that everyone thought tax tokens ranked little about junk, since the "junk" box was the only place I managed to find them. Of course the coin dealers I quizzed didn't help as they made it clear tax tokens were not worth their time. Tax tokens and information about them seemed to be rather elusive at the Dallas Texas area flea markets I frequented. It wasn't until a couple of years ago when found the ATTS and all you other "junk" collectors that I was able to start learning anything about them and now that I have started I'm fairly sure I'm hooked for life. Heck, I'm not even embarrassed to admit I'm a tax token collector anymore. Although I am a little embarrassed to admit I have spent 30 years digging thru "junk" box looking for that all elusive Texas tax token.*

*Presently I live just outside of Dallas with wife of 20 years and our two grade school youngsters with another away at college. With life's constant tugs it sometimes gets difficult to find time for my own little activities but have found time to by active selling tokens on eBay. For some time now all I have offered on eBay in the way of tax tokens are state sets. I continue to gather a small inventory for a tax token booth at a coin show sometime. However, having never been involved in setting up any kind of booth before it will be awhile before I'm ready for that. For me tax tokens are just a wonderful hobby and I have really enjoyed helping others discover it on eBay.*

*As I mentioned my ATTS experience started about two years ago. I have truly enjoyed pouring through every issue of the newsletter I have received, and I appreciate all the folks that made it possible. My first reference book was Mr. Schimmel's book, then later the book written by Mr. Malehorn & Mr. Davenport. I can hardly imagine the enormous effort that went into producing these reference books. I wish to extend my sincere appreciation to all the hero's of the hobby, that helped to produce such informative works and also to those that have contributed to the ATTS over the last 30+ years.*

*The nearly 1/2 of year silence we recently experienced has been rather disappointing and I am very excited about the positive changes this long overdue election will bring us. I am sure the folks being elected will give us more than just a restart of the society, but also new enthusiasm and modernization and I know Mr. Frye will do a wonderful job on the newsletter. In the end it will take member involvement to make the society active and I hope we can all get more involved.*

*As for my name appearing on the election ballot... well... quite frankly I would be thrilled to be a board member and would work hard for the society, but token expert I'm not. I would also say that I don't know squat about tax tokens. In fact I should admit nothing zaps the fun out of my little hobby quicker than the "Translucent Trance" or the "Ohio Daze". It's going to take me several more years to get one step above knowing squat. I offer enthusiasm for the society, which will not diminish regardless of landing a board position, or not. Personally, I'll be voting for the token experts as I still have much to learn. I look forward to the rebirth of the ATTS and getting to know you all better...*

**– Jerry F. Schimmel (1971) F-3**

*I got the July-September newsletter and will nominate myself for one of the At-Large Board Members though like most of us I have ten times more things to do than I can handle. Like many original ATTS members I have reached the age of being creaky in the joints and unable to remember where I put my glasses last night. Seeing Jim Holtel's name in the newsletter reminds me of how many original members have passed on since Jerry Bates and I organized ATTS in 1972. Merlin Malehorn and Tim Davenport deserve credit for their years of effort with the organization and their outstanding catalog.*

*I would certainly give Marc Duvall a big hand for his effort. I always felt he spent a lot of time pulling bits and pieces out of the nooks and crannies of the hobby to keep the newsletter going which is very tiring to say the least. I don't know the names of the current members or who they are but each of you has kept the outfit going all this time and as far as I am concerned is entitled to a place in heaven.*

*If there are any differences of opinion now about how things are being run I urge you to put them behind you. Arguing about organizational matters only takes away from the fun of the hobby. There is enough to worry about these days. We don't need any more.*

**– Monte S. Dean (1986) R-500**

*No one is going to collect sales tax tokens, or any other collectible, if they are not aware of them, or see no interest in them. The way I look at it is that the "fun" part of the hobby for me is learning the historical background of the items I come to own, having a chance to make "new discoveries" in that field, and being able to form a wonderful collection that has little competition for the unbelievably rare issues that abound in our niche.*

*At the same time, even though we might never be a "huge" draw, like those that collect those same silver and gold issues. I believe ours is even more important, for that very reason, that those of us who do collect these "odd ball" items have a club or a meeting place to exchange the tidbits of information we gather, and have a forum for discussion and the trade of both information, and the items themselves. Those of us who DO care about this hobby should try something new if the old has failed.*

## E-MAIL NEWSLETTER INFO



The best reason to get the electronic newsletter is that you get it first and in **COLOR!!!** Nothing beats color photos when you want to really compare the tokens to what you have in your collection. We have already had 6 people sign up for the electronic newsletter! It will begin with issue #124, so if you want to get the election results before anyone else, send your e-mail address to the editor, and you will get the newsletter the day everyone else's is mailed out! Once we receive your e-mail address, you will **NOT** receive another printed copy via standard mail from issue #124 on. Those who still wish to get their issue via regular mail, never fear; nothing will happen to the standard issue.

### EARLY MEMBERSHIP CARDS REVISITED

A Letter & Photos by Leo Bledsoe R-57 - Article by Robert Frye L-521

*Greetings, I think a big thanks goes to all the officers of the ATTS for keeping the organization alive. I have been a member from the beginning. I read about it in an antique newspaper. I am sorry that I did not know about it in time to become a charter member. The charter was closed at 50 members and I am 57. I have been a collector since I was 11 or 12 yrs. Old. A carnival came to town and the daughter of a gypsy fortuneteller collected mills on a large safety pin. I traded some Missouri mills for other states. I have been a collector ever since.*

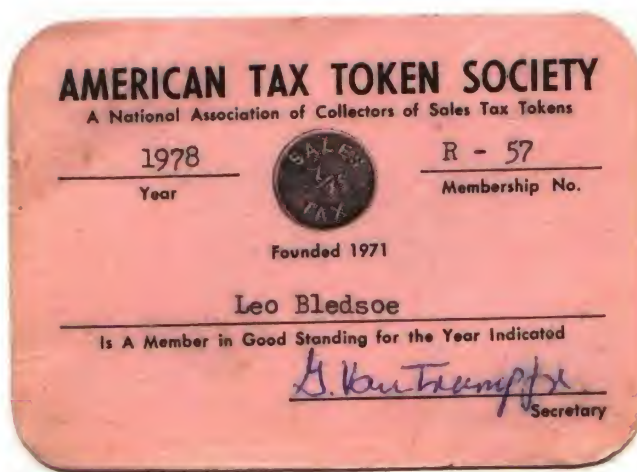
*I have given several talks on Sales Tax Tokens to schools, clubs and ect. My daughter was working on her master degree and the teacher was talking about taxes and funding public schools. He asked if anyone knew what Sales Tax Tokens were and was surprised when my daughter said her dad collected them. The only ones he had ever seen were the Missouri red and green tokens. The class and teacher enjoyed seeing a collection and did not know anyone collected them. Does anyone still have their early membership cards? **Leo Bledsoe R-57***

Its funny how items that we receive while collecting one thing can turn into collectibles themselves. Take for instance membership cards you have received over the years: any card, a social security card, a selective service card, a ration card, a driver's license and yes even your ATTS membership cards. All of these items have historic significance and can become collectible when considering the history of a club or organization. Currently, we don't issue membership cards. I am not sure when this practice was halted. We should have a card that we can carry proudly and show them to friends who don't believe that sales tax tokens existed, let alone that there is a club!

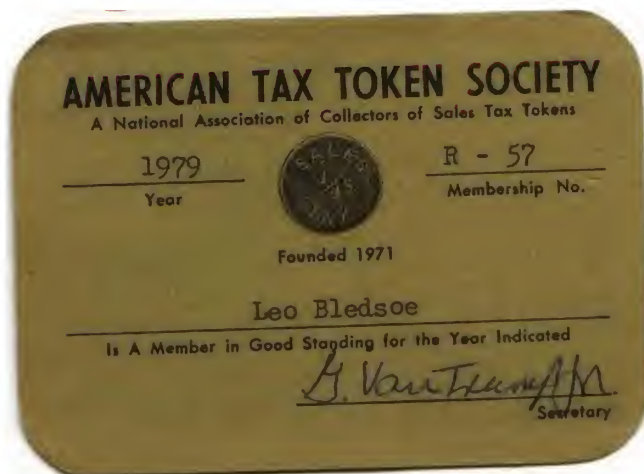
We categorize and identify our lives with the pieces that we pick up along the journey we call life. We can look back at these badges and see where we have been and recall the great memories that they bring forth. I would like to assemble a complete listing of all membership cards and add them to the book under the miscellaneous section, as I believe that these cards are also now a collectible, some thirty-three years since the club was founded. I also think its high time we bring them back so that new members and the established members alike can have this pride in the organization back. On the page that follows are photos of the early cards that Leo sent in to us. Let us know if you have some different ones to fill in the missing years.



1977 – Orange



1978 - Pink



1979 – Olive/Brown



1983 - Pink



1985 - Orange



## A LOOK AT SALES TAX TOKENS FROM THE PAST

Perhaps this can be a permanent column to show one or two original newspaper articles about sales tax tokens. It is sometimes a humorous look into our past, and I hope it will help to keep the history of sales tax tokens alive just a bit longer. Hopefully you have not seen any of these before, but if you have, I do hope you will enjoy them again.

### **The first \$100 State Issued Sales Tax Token came from Missouri**

Taken from page two of the Edwardsville Intelligencer, Thursday February 27, 1941

#### **Loss of Mill Expensive.**

Marshall, Mo.—Mrs. W. G. Lloyd dropped a Missouri sales tax token worth one mill while driving down a Marshall street. She reached for the mill, lost control of her car and crashed into a telephone pole. The bill, not including the doctor's fee for mending her broken nose, cuts and bruises, totaled \$100.

#### **Edible Sales Tax Tokens?**

Taken from page seven of the Salisbury Times, Salisbury, MD Friday March 6, 1942

#### **Tokens Are Eatable; Coat 'Em With Candy**

Kansas City—Missouri's sales tax token—a metal disc larger than a nickel but smaller than a quarter—is a dangerous plaything for children.

Dr. John S. Knight, who has removed 16 of them from infant throats in the last two years, recommends they be eliminated—or the size reduced so they can be more easily digested.

## SALES TAX TOKENS ONLINE

A feature column By Ralph Harnishfeger (1993) R-464 [rharnish@lhup.edu](mailto:rharnish@lhup.edu)

This column will appear in the ATTS Newsletter on an intermittent basis as information we think could be useful to the membership becomes available. If anyone knows of informative electronic sites on any aspect of sales tax tokens please send me an e-mail.

This sale was offered via regular mail and e-mail; it was Bob Slawsky's latest sale. In Sale 74, he offered a variety of tax tokens. The sale closed March 11, 2004. The tokens were in lots 1284 to 1297. Some highlights with prices realized are shown below:

1284. Illinois — 121, Daniel's Sales Token, ¼ cent, yellow cardboard, 63x26 mm, Unc. R5 **\$23.90**

1287. Wash – 34 Cathlamet Commercial Club, Emergency Tax Token, rect. White cardboard, 49x23 mm, Unc. R-5, **\$3.75**  
 1288. Wash – 35, as above except in orange cardboard, 51x23mm, Unc., R5, **\$3.75**  
 1289. Wash – 37, as above only light green cardboard, 51 x 22 mm, AU, R5, **\$3.75**  
 1290. Wash – 42A, Colfax Retail Trade Bureau, one token at Colfax, Wash, rect, green cardboard, 46x26mm, VF with bend and corner ink stain, R7, **\$12.00**  
 1291. Wash-49, Spokane Retail Trade Bureau, 1 sales tax token, to June 1, 1935, rect, buff color cardboard, 51x30mm, VF-XF, R4, **\$15.00**  
 1292. Wash-51, Emergency Tax Token, one-fifth cent, Fourth of July, Stevenson, Wash., rect, orange cardboard, 50x26mm, XF, R-4, **\$8.00**  
 1293. Wash-65, Buchmann Hardware Inc. Seattle, sales tax token, rect, green cardboard, 51 x 26mm, Unc., Seattle penciled on rev., R-6, **\$5.25**  
 1294. Wash-68A, Farwest Lithograph and Printing Co., Seattle, state sales tax token, rect, green cardboard, 51x26mm, Unc, Seattle lightly penciled on rev, strip of 5 pieces, R-6, **\$17.76**  
 1295. Wash-74, Neupert's Grocery, sales tax token, rect, green cardboard, 52x26mm, Unc. Strip of 2 pieces, R5, **\$7.76**  
 1296. Wash-87, Campbell and Campbell, 1-5<sup>th</sup> cent, sq, wood, 25mm, Unc., R9, bid reduced to **\$59.40**  
 1297. Sm-1, Simplicity tax, National council of Traveling Salesman, 1%, br, 23mm, XF, R8, **\$15.00**

The lot descriptions and catalog numbers are taken from the Slawsky on-line catalog and do not include the buyer's premium or postage costs. If you wish to be added to his online auction e-mail list please send e-mail to Bob Slawsky at [exonumia@cfl.rr.com](mailto:exonumia@cfl.rr.com)

EBay is sometimes a fruitful location to purchase sales tax tokens. Many common tokens, singly or in groups, are listed for sale. Many lots receive no bids at the starting price. Below are a few better tokens or larger groups and what they sold for between March 7 and 21, 2004. I have omitted many words used in the listings you would read on EBay. EBay sellers like to use the words such as rare, unique, vintage, or old to attract bids. I also omitted mixed lots of tax and good-for tokens, foreign coins and medals, which seem to be sold together quite regularly.

Princeton, Illinois R7 \$30.00  
 Arcola, Illinois R6 \$64.06  
 Cathlamet, Washington R6 \$7.00  
 Washington State 50+ tokens \$9.95  
 West Virginia Paper R10 \$54.00  
 S H Kress, IL, Miss etc. (Riker Mount w/ 12 common metal & paper tokens + Kress piece) \$33.99  
 34 Sales Tax Tokens, 8 states \$5.00  
 200+ Colorado Retail Sales Tax Tokens, 5 varieties \$18.80  
 About 600 Missouri Tax Tokens...\$26.02  
 410pcs State of Utah Sales Tax Tokens \$22.51

There is an online group just for sales tax tokens. If anyone is interested in joining this group just send a blank e-mail to: [salestaxtokens-subscribe@yahoogroups.com](mailto:salestaxtokens-subscribe@yahoogroups.com)

You will receive a reply from yahoo. This will include two ways you can join. Chances are you know someone in the group already; there are currently 82 members thanks to five new members joining since the last newsletter!

- Sign up with the group on the web by clicking on the link. You will be subscribed to the e-mail list, and will have access to all the group's Web tools such as Message Archives, Polls, Files, and Photos.
- Reply to the e-mail to join the groups email listing. This will subscribe you to receive the e-mail postings only.





## ADVERTISEMENTS

**WANTED:** Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

**United States Sales Tax Tokens and Stamps: A History and Catalog, M.K.**

Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

**Collector seeks many OH pairs** to trade for or buy. Please contact me and I will be happy to send my want list. John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165 or e-mail [johnoste@hpnc.com](mailto:johnoste@hpnc.com)

**Ohio Tax Stamps Wanted:** Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243 & S245, Have Civil war tokens or a confederate stamp? Columbian World Fair Items? E-mail [jamesbird@earthlink.net](mailto:jamesbird@earthlink.net) or contact the editor to be put in touch via regular mail.

**Malehorn/Davenport #O21**, the 16mm aluminum. I have eleven (11) of these left. The rest were stolen. \$5 will get you one in UNC, limit one per customer. J. Schimmel, P.O. Box 40888, San Francisco, CA 94140. Allow 2-3 weeks. The proceeds of these sales will be donated to the ATTS per the generosity of Jerry. Thank you Jerry!

**Washington and Illinois local issues** to sell and trade. Send your want-list and offerings in exchange for mine. I have most metal token issues and a third or more of the cardboards available for trade/sale. Also available are Louisville, KY L3 & L4 pair AU/UNC \$5.00 per pair and Grand Rapids, Michigan L1A, L1B & L1C set UNC \$6.00 per set of three. Send all inquiries to Robert Frye, P.O. Box 14514, Lenexa, KS 66285 or e-mail [r.w.frye@worldnet.att.net](mailto:r.w.frye@worldnet.att.net)

**Sales Tax Tokens Online:** I would like to remind everyone that I still have thousands of sales tax tokens available on my website: [www.geocities.com/whistlestopstudio](http://www.geocities.com/whistlestopstudio) check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

**WANTED: Copies of old newspaper articles** concerning tax tokens or the early days of sales tax in general. If you can offer any please contact me at e-mail [halls1@flash.net](mailto:halls1@flash.net) or mail to Britt Hall, 201 Windsor, Forney, TX 75126-4011

**Collector wishes to purchase dog licenses or tokens** from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail [rharnish@lhup.edu](mailto:rharnish@lhup.edu)

**Looking to buy Illinois Provisionals and transportation tokens.** Please e-mail list to Les McCalip at [Les\\_McCalip@hotmail.com](mailto:Les_McCalip@hotmail.com)



## FINANCIAL REPORT

SEPTEMBER 1, 2003-NOVEMBER 30, 2003

<b>Balance 9/1/03</b>	<b>\$ 629.04</b>	Income (10/1-10/31)	
		Dues & Donations	00.00
Expenses (9/1-9/30)		<b>Balance 10/31/03</b>	<b>\$ 464.50</b>
Postage & copies	0.83		
Newsletter	145.33		
Income (9/1-9/30)		Expenses (11/1-11/30)	
Dues & Donations	00.00	Postage & copies	0.74
<b>Balance 9/30/03</b>	<b>\$ 482.88</b>	Income (11/1-11/30)	
		Dues & Donations	16.00
Expenses (10/1-10/31)		<b>Balance 11/30/03</b>	<b>\$ 479.76</b>
Postage & supplies	18.38		

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape. We should have no problem meeting the expenses for the remainder of the year.

DONATIONS: Donations this year are \$131. Thanks to all for there donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation. ☺

## ORGANIZATIONAL REPORT

September 1, 2003— November 30, 2003

NEW MEMBERS: Ken Branscomb, William Myers

REINSTATEMENTS:

DROPS:

MEMBERSHIP (November 30) **112**

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## ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The societies officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitter or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are currently \$8.00 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 for addresses in Canada) for life membership. The membership calendar year begins in January.

## OFFICERS

### **President/Awards**

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### **Secretary/Treasurer**

Carl L. Cochrane L-238  
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[clcochrane@prodigy.net](mailto:clcochrane@prodigy.net)

## BOARD MEMBERS

These positions are not currently ratified board positions per the constitution

### **At-Large Position #1**

OPEN

### **At-Large Position #2**

OPEN

## LAST MINUTE THOUGHTS

Perhaps we can publish a listing of member names and e-mail addresses if they have one. This would be a way to keep the members up to date with names at least. This way, they could know if a friend or acquaintance is in the club or not. If someone specifically wishes to trade and correspond with other members, please make use of the "Advertisements" page and your ad will be published.

# OFFICIAL ATTS ELECTION BALLOT FOR SOCIETY OFFICERS

Use this ballot to place a check mark in the box next to the candidate you wish to see elected for each position. If you don't wish to vote for any/either candidate in a particular position please leave it BLANK. You must sign and date your ballot along with your membership number for it to be valid. All votes will be cross-referenced to the master list supplied by the secretary to the ballot counters so that only current member votes are counted.

## President

- ☐ John Ostendorf (1998) R-518

## Editor

- ☐ Marc Duvall (1986) L-426
- ☐ Robert Frye (1998) L-521

## Secretary Treasurer

- ☐ Carl Cochrane (1977) L-238

## At – Large Position (Unofficial) *(Select ONLY TWO candidates)*

- ☐ Monte Dean (1986) R-384
- ☐ Jerry Schimmel (1971) F-3/H-7
- ☐ Britt Hall (2002) R-555
- ☐ Tim Davenport (1977) L-232/H-9

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Name (Printed)

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Membership Number

---

Signature

---

Date